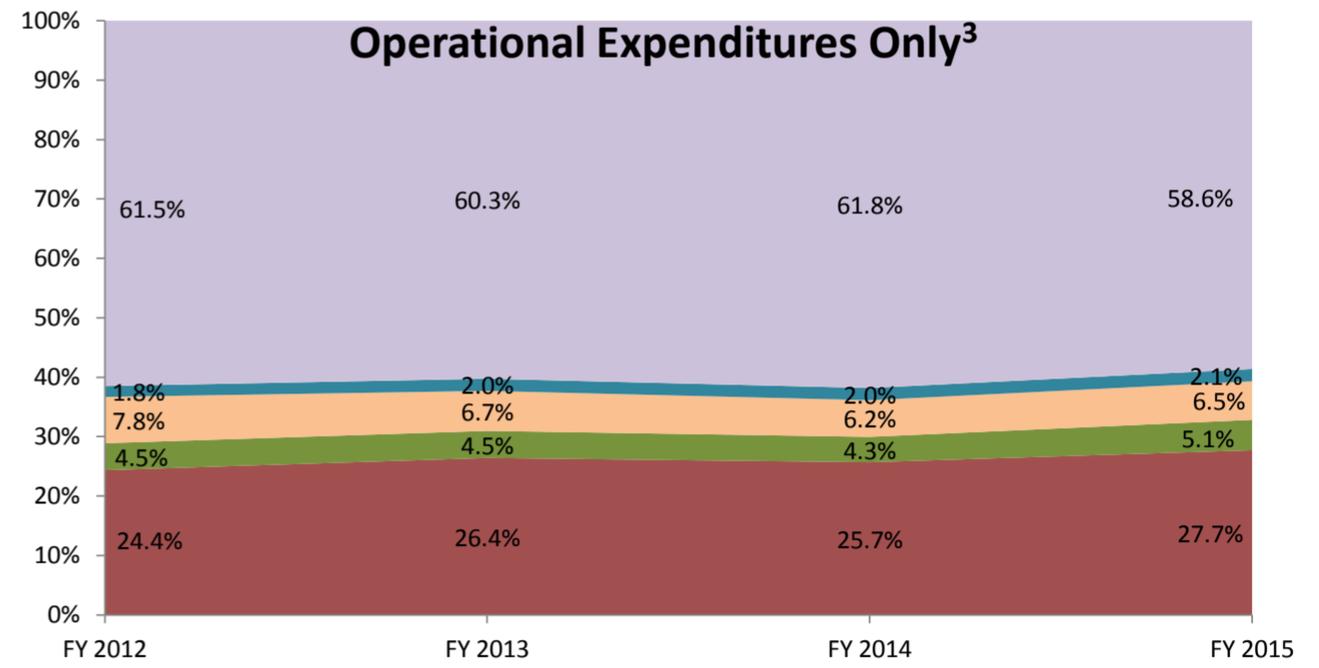
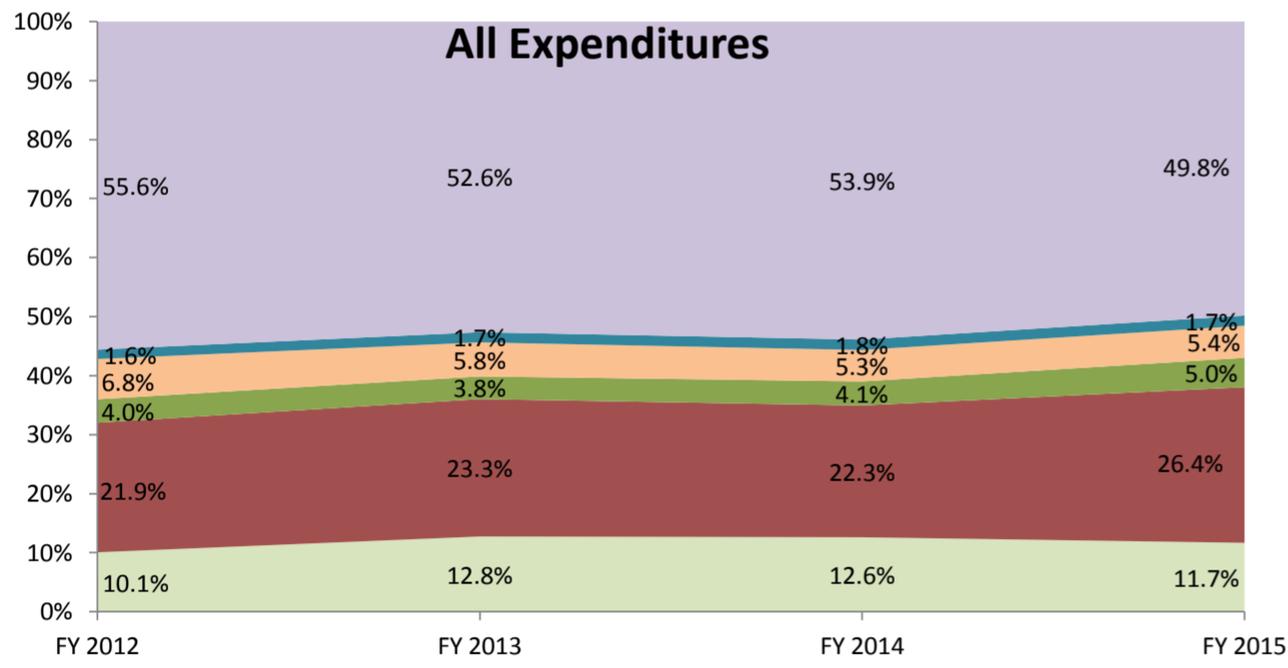


School Corporation Expenditures by Account
Biannual Financial Report Data
Shoals Community School Corp (5520)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$3,551,279	49.1%	\$3,890,539	54.0%	\$3,901,286	55.6%	\$3,318,429	52.6%	\$3,385,607	53.9%	\$3,181,930	49.8%
Student Instructional Support	\$535,832	7.4%	\$612,323	8.5%	\$591,055	8.4%	\$472,404	7.5%	\$445,695	7.1%	\$457,796	7.2%
Total	\$4,087,111	56.5%	\$4,502,863	62.5%	\$4,492,341	64.0%	\$3,790,833	60.1%	\$3,831,302	61.0%	\$3,639,726	57.0%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$1,633,149	22.6%	\$1,809,161	25.1%	\$1,819,020	25.9%	\$1,709,616	27.1%	\$1,658,523	26.4%	\$2,002,250	31.3%
Non Operational	\$1,508,155	20.9%	\$887,163	12.3%	\$707,162	10.1%	\$803,809	12.8%	\$792,951	12.6%	\$745,728	11.7%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$3,141,304	43.5%	\$2,696,324	37.5%	\$2,526,183	36.0%	\$2,513,424	39.9%	\$2,451,474	39.0%	\$2,747,978	43.0%

Grand Total	\$7,228,415	\$7,199,187	\$7,018,524	\$6,304,257	\$6,282,776	\$6,387,704
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- Non Operational
- Other Overhead and Operational
- Corporation Administration
- School Administration
- Other Student Instructional Support
- Student Academic Achievement

Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
Shoals Community School Corp (5520)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change				
					2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$19,943	\$198,007	\$158,484	\$151,156	657.9%	-23.7%	-4.6%
11100	Regular Programs	Elementary	\$1,105,163	\$1,319,083	\$1,317,739	\$1,197,404	8.3%	-9.2%	-9.1%
11200	Regular Programs	Middle/Junior High	\$248,374	\$13,875	\$30	\$0	NA	NA	NA
11300	Regular Programs	High School	\$608,749	\$1,316,606	\$1,165,402	\$1,099,171	80.6%	-16.5%	-5.7%
11410	Regular Programs	Vocational Education - Agriculture A	\$0	\$0	\$0	\$1,043	NA	NA	NA
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$945	\$1,106	\$165	\$156	-83.5%	-85.9%	-5.5%
11520	Regular Programs	Vocational Education - Area School Participation	\$27,901	\$0	\$0	\$0	NA	NA	NA
12110	Special Programs	Gifted and Talented - Gifted And Talented	\$10,925	\$20,975	\$27,793	\$24,615	125.3%	17.4%	-11.4%
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$30,352	\$6,713	\$6,758	NA	-77.7%	0.7%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$47,037	\$55,449	\$59,717	\$91,938	95.5%	65.8%	54.0%
12220	Special Programs	Mental Disabilities - Moderate Mental Disabilities	\$116,592	\$265,076	\$233,624	\$191,920	64.6%	-27.6%	-17.9%
12350	Special Programs	Physical Impairment - Homebound	\$0	\$116	\$278	\$0	NA	NA	NA
12420	Special Programs	Emotional Disabilities - All Others	\$2,668	\$21,133	\$2,586	\$9,971	273.8%	-52.8%	285.6%
12510	Special Programs	Culturally Different - Communication Disorders	\$53,038	\$57,287	\$61,440	\$60,850	14.7%	6.2%	-1.0%
12610	Special Programs	Learning Disability	\$10,702	\$20,494	\$11,530	\$9,031	-15.6%	-55.9%	-21.7%
12710	Special Programs	Equal Opportunity At Risk	\$4,268	\$0	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$29,932	\$25,027	\$28,204	\$23,794	-20.5%	-4.9%	-15.6%
14100	Summer School Programs	Elementary	\$5,461	\$0	\$0	\$755	-86.2%	NA	NA
14300	Summer School Programs	High School	\$6,957	\$0	\$0	\$0	NA	NA	NA
16200	Remediation	Preventive Remediation	\$17,185	\$63,631	\$7,407	\$7,569	-56.0%	-88.1%	2.2%
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$0	\$47,577	\$0	\$0	NA	NA	NA
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$63,608	\$70,077	\$72,788	\$100,487	58.0%	43.4%	38.1%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$22,194	\$5,410	\$0	\$0	NA	NA	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$500	\$7,446	\$35,102	\$37,388	7377.5%	402.1%	6.5%
22130	Instruction	Imp. of Instruction - Instructional Staff Training	\$2,975	\$13,504	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$62,595	\$85,359	\$47,971	\$49,236	-21.3%	-42.3%	2.6%
22230	Instruction	Library/Media Services - Audiovisual	\$273	\$492	\$0	\$0	NA	NA	NA
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$32,094	\$48,898	\$56,021	\$32,570	1.5%	-33.4%	-41.9%
22360	Instruction	Instruc. Related Tech. - Network Support	\$27,316	\$130,089	\$20,427	\$31,693	16.0%	-75.6%	55.2%
22370	Instruction	Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$0	\$531	\$351	NA	NA	-33.8%
22380	Instruction	Instruc. Related Tech. - PD for Instr. Focused Tech. Pers.	\$0	\$0	\$0	\$8,048	NA	NA	NA
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$17,975	\$22,714	\$22,693	NA	26.2%	-0.1%
25520	Central Services	Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$43,546	\$48,428	\$43,182	\$17,943	-58.8%	-62.9%	-58.4%
25540	Central Services	Textbks. for Rent/Resale - Other Textbook Rental Service	\$341	\$195	\$5,761	\$5,390	1478.7%	2666.8%	-6.4%
25560	Central Services	Textbks. for Rent/Resale - Public Information Services	\$21,312	\$6,871	\$0	\$0	NA	NA	NA
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$185,621	\$0	\$0	\$0	NA	NA	NA
Student Academic Achievement Total			\$2,778,215	\$3,890,539	\$3,385,607	\$3,181,930	14.5%	-18.2%	-6.0%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$9,007	\$6,625	\$0	\$0	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$69,976	\$85,403	\$70,466	\$69,405	-0.8%	-18.7%	-1.5%
21290	Students	Guidance Services - Other Guidance Services	\$13,559	\$25,835	\$0	\$0	NA	NA	NA
21340	Students	Health Services - Nurse Services	\$26,060	\$37,863	\$40,413	\$40,929	57.1%	8.1%	1.3%
21390	Students	Health Services - Other Health Services	\$0	\$0	\$0	\$150	NA	NA	NA
24100	School Administration	Office of The Principal	\$291,810	\$456,597	\$334,816	\$347,312	19.0%	-23.9%	3.7%
Student Instructional Support Total			\$410,411	\$612,323	\$445,695	\$457,796	11.5%	-25.2%	2.7%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$12,126	\$15,015	\$9,883	\$10,018	-17.4%	-33.3%	1.4%
23150	General Administration	Board of Education - Legal Services	\$3,673	\$16,300	\$0	\$7,641	108.0%	-53.1%	NA
23160	General Administration	Board of Education - Promotion Expenses	\$451	\$1,157	\$220	\$424	-6.0%	-63.4%	92.5%
23190	General Administration	Board of Education - Other Governing Body Services	\$3,400	\$5,400	\$3,312	\$4,406	29.6%	-18.4%	33.0%

School Corporation Expenditures by Account
Biannual Financial Report Data
Shoals Community School Corp (5520)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
23210 General Administration Executive Administration - Office of The Superintendent	\$160,802	\$223,926	\$216,167	\$225,149	40.0%	0.5%	4.2%				
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$1,521	\$0	\$0	\$0	NA	NA	NA				
25150 Central Services Fiscal Services - Payroll Services	\$0	\$514	\$734	\$744	NA	44.7%	1.4%				
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$1,781	\$0	\$0	\$0	NA	NA	NA				
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$110	\$0	\$0	NA	NA	NA				
25740 Central Services Personnel Services - Noninstructional Personnel Training	\$0	\$0	\$352	\$160	NA	NA	-54.6%				
25750 Central Services Personnel Services - Health Services	\$0	\$1,241	\$140	\$105	NA	-91.5%	-25.0%				
25810 Central Services Admin. Tech. Services - Tech. Serv. Sup. & Admin.	\$0	\$0	\$660	\$46,487	NA	NA	6943.4%				
25850 Central Services Admin. Tech. Services - Network Support	\$0	\$0	\$24,736	\$22,919	NA	NA	-7.3%				
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$459,252	\$608,723	\$427,131	\$600,450	30.7%	-1.4%	40.6%				
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$36,862	\$11,893	\$45,480	\$13,940	-62.2%	17.2%	-69.3%				
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$31,677	\$33,237	\$16,848	\$25,746	-18.7%	-22.5%	52.8%				
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$885	\$0	\$0	\$0	NA	NA	NA				
26499 Category not Specified Other - 2007 Account Code	\$29,562	\$0	\$0	\$0	NA	NA	NA				
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$3,905	\$2,871	\$3,385	\$2,557	-34.5%	-10.9%	-24.5%				
26700 Oper. & Maint. of Plant Serv. Insurance	\$27,259	\$30,944	\$37,863	\$53,302	95.5%	72.3%	40.8%				
27010 Student Transportation Service Area Direction	\$36,960	\$40,977	\$45,098	\$49,637	34.3%	21.1%	10.1%				
27100 Student Transportation Vehicle Operation	\$22,739	\$33,187	\$12,935	\$12,212	-46.3%	-63.2%	-5.6%				
27200 Student Transportation Monitoring Services	\$9,614	\$3,248	\$288	\$808	-91.6%	-75.1%	180.6%				
27300 Student Transportation Vehicle Servicing and Maintenance	\$18,250	\$29,530	\$32,194	\$28,126	54.1%	-4.8%	-12.6%				
27400 Student Transportation Purchase of School Buses	\$0	\$0	\$0	\$108,893	NA	NA	NA				
27500 Student Transportation Insurance on Buses	\$0	\$5,230	\$5,865	\$6,698	NA	28.1%	14.2%				
27700 Student Transportation Contracted Transportation Services	\$411,309	\$485,163	\$473,149	\$467,292	13.6%	-3.7%	-1.2%				
27900 Student Transportation Other Student Transportation Services	\$950	\$1,505	\$1,570	\$1,205	26.8%	-19.9%	-23.2%				
27910 Student Transportation Bus Driver Training	\$472	\$0	\$0	\$0	NA	NA	NA				
31200 Food Services Operations Food Preparation and Dispensing	\$137,719	\$151,964	\$169,460	\$180,352	31.0%	18.7%	6.4%				
31400 Food Services Operations Food Purchases	\$83,456	\$100,596	\$121,625	\$128,103	53.5%	27.3%	5.3%				
31900 Food Services Operations Other Food Services	\$8,205	\$6,429	\$9,428	\$4,877	-40.6%	-24.1%	-48.3%				
Overhead and Operational Total					\$1,502,828	\$1,809,161	\$1,658,523	\$2,002,250	33.2%	10.7%	20.7%
Non Operational											
33100 Community Service Operations Direction of Community Services	\$1,632	\$5,840	\$11,145	\$7,060	332.5%	20.9%	-36.7%				
33200 Category not Specified Community Recreation	\$5,499	\$5,607	\$0	\$0	NA	NA	NA				
33400 Category not Specified Athletic Coaches	\$66,572	\$78,942	\$70,732	\$72,454	8.8%	-8.2%	2.4%				
33910 Other Community Services High School Band Uniforms	\$14,592	\$0	\$0	\$0	NA	NA	NA				
33990 Other Community Services Other	\$1,567	\$1,787	\$1,018	\$1,316	-16.0%	-26.4%	29.2%				
41000 Category not Specified Land Acquisition and Development	\$0	\$98	\$0	\$0	NA	NA	NA				
43000 Category not Specified Professional Services	\$538,510	\$0	\$0	\$0	NA	NA	NA				
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$20,853	\$66,956	\$73,306	\$3,205	-84.6%	-95.2%	-95.6%				
45400 Building Acq., Const. and Impr. Sports Facilities	\$16,374	\$7,690	\$0	\$8,738	-46.6%	13.6%	NA				
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$20,955	\$20,604	\$31,791	\$37,537	79.1%	82.2%	18.1%				
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$56,784	\$25,225	\$7,928	\$15,130	-73.4%	-40.0%	90.8%				
49000 Category not Specified Other Facilities Acq. and Construction	\$4,366	\$0	\$0	\$0	NA	NA	NA				
51100 Principal on Debt Bonds	\$144,918	\$140,000	\$170,000	\$180,000	24.2%	28.6%	5.9%				
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$10,934	\$0	\$0	NA	NA	NA				
52100 Interest on Debt Bonds	\$0	\$72,349	\$39,660	\$31,417	NA	-56.6%	-20.8%				
53100 Lease Rental Buildings-Principal	\$315,000	\$130,000	\$155,000	\$162,720	-48.3%	25.2%	5.0%				
53150 Lease Rental Buildings-Interest	\$0	\$79,500	\$54,000	\$47,780	NA	-39.9%	-11.5%				
54200 Advancements and Obligations Common School Fund - Principal	\$277,371	\$192,560	\$164,793	\$171,450	-38.2%	-11.0%	4.0%				
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$49,071	\$13,578	\$6,920	NA	-85.9%	-49.0%				
Non Operational Total					\$1,484,991	\$887,163	\$792,951	\$745,728	-49.8%	-15.9%	-6.0%
Prorated by Fund											

School Corporation Expenditures by Account
Biannual Financial Report Data
Shoals Community School Corp (5520)

Account			FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
							2006 to 2015	2009 to 2015	2014 to 2015
26491	NA	PERF - Academic Achievement	\$68,998	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Instructional Support	\$11,075	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Overhead and Operational	\$11,863	\$0	\$0	\$0	NA	NA	NA
26491	NA	PERF - Non Operational	\$1,721	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Academic Achievement	\$180,947	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Instructional Support	\$31,749	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Overhead and Operational	\$29,305	\$0	\$0	\$0	NA	NA	NA
26492	NA	Social Security - Non Operational	\$5,734	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Academic Achievement	\$8,193	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Instructional Support	\$1,474	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Overhead and Operational	\$1,454	\$0	\$0	\$0	NA	NA	NA
26493	NA	Workman's Compensation - Non Operational	\$329	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Academic Achievement	\$466,738	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Instructional Support	\$77,188	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Overhead and Operational	\$83,734	\$0	\$0	\$0	NA	NA	NA
26494	NA	Group Insurance - Non Operational	\$14,653	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Academic Achievement	\$2,677	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Instructional Support	\$465	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Overhead and Operational	\$476	\$0	\$0	\$0	NA	NA	NA
26496	NA	Unemployment Compensation - Non Operational	\$72	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Academic Achievement	\$45,511	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Instructional Support	\$3,470	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Overhead and Operational	\$3,489	\$0	\$0	\$0	NA	NA	NA
26498	NA	Severance / Early Retirement Pay - Non Operational	\$655	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total			\$1,051,970	\$0	\$0	\$0	NA	NA	NA